COMPTROLLER'S OFFICE, BANGALORE.

Notification dated 2nd March 1948.

To

All Treasury Officers.

Subject :—Re-classification of Refunds under Miscellaneous Excise Duties and deletion of some unnecessary Account Heads under IV A. Miscellaneous Taxes.

No. 481—T. A. D. B2. Agreeably to certain suggestions made by the Excise Commissioner in Mysore, Bangalore, on the above subject, the following new procedure will hereafter be adopted regarding the classification of refunds of Excise Duty and other Miscellaneous Receipts.

1. (*a*) Duty refunds should be booked separately from other Miscellaneous Receipts under W. B. Suspense Account 23 B. Excise Duty collected on All-India Pool Basis under each particular head of account *as a minus credit.*

(*b*) Refunds of Miscellaneous Receipts, etc., shall be booked under the existing head of account, *viz.*, IV A. Miscellaneous Taxes 9. Refunds.

2. (*a*) To avoid unnecessary detailed heads which have resulted in Misclassification of Receipts very often, the following heads of account under IV A. Miscellaneous Taxes are deleted :—

(1) Excise Duty on Matches
(*c*) Fines and Penalties
(*d*) Other Receipts
(2) Excise Duty on Tobacco
(*d*) Other Receipts
(5) Excise Duty on Vegetable Products
(*b*) License fees
(*c*) Fines and Penalties
(*d*) Other Receipts
(6) Excise Duty on Betel Nuts
(*d*) Other Receipts
(7) Excise Duty on Coffee
(*d*) Other Receipts
(8) Excise Duty on Tea
(*d*) Other Receipts

(*b*) The word "Etc" may be added to the head of account "Fines and Penalties" wherever it remains to book all Receipts pertaining to the Heads herein deleted.

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Circular dated 17th March 1948.

To

All the Heads of Departments and Drawing Officers.

Subject :—G. O. No. Fl. 2010-70—S. & A. 25-47-6, dated 21st September 1947, sanctioning the Revision of the Scales of Pay of the Non-Gazetted employees in the several Departments of Government, G. O. No. Fl. 2682-2741—S. & A. 25-47-20, dated 14th October 1947, issuing revised instructions in the matter of fixing the initial pay in the revised grades and also G. O. No. 4545-418—R. & P. S. 37-47-2, dated 22nd December 1947, issuing orders regarding the Allocation of officials in the Revised Scales of Pay.

No. 642—B-II. The Financial Secretary to Government having in his letter No. Fl. 5001, dated 2nd March 1948, directed that a consolidated Circular embodying the clarifications ordered by Government from time to time with reference to the revision of the scales of pay may be issued so as to facilitate the early preparation of the Allocation Statements by the Heads of Departments and their submission to Government through the Comptroller as expeditiously as possible, the general clarifications ordered by Government till now are extracted hereunder for the information and guidance of all Heads of Departments and Drawing Officers :—

(1) Financial Secretary's letter No. Fl. 4092—S. & A. 25-47-47, dated 20th January 1948.

The Interim Relief already granted on the basis of pay as

(*a*) The number of men to be shown against a particular vacancy as a result of the first incumbent being O. O. D. should be restricted to the minimum extent to avoid extra cost.

(*b*) The Deputy Commissioners may, after consulting the Local Bodies, obtain orders of Government for extending the benefit of revision to the officials of the Revenue Department working in the several Local Bodies.

(*c*) Orders of Government may be awaited regarding the revision of the scales of pay of the staff working in the Food Department.

(*d*) The weightage sanctioned is on the basis of total service on account of hard times. Therefore, the weightage increments are not affected by the non-passing of the Departmental Examinations ; but, further increments stand affected.

(*e*) Definition of "E.B." varies from Department to Department according to the nature of service or the Examinations prescribed. Orders of Government in the Administrative Department may be obtained by the respective Heads of Departments suggesting the examinations to be passed or imposing other restrictions to pass the "E.B".

(*f*) Advance increments to double graduates : No further concession apart from what has been sanctioned in G. O. No. Fl. 2682-2741—S. & A. 25-47-20, dated 14th October 1947, is admissible.

(*g*) On the questions (i) the applicability of the Revised Scales of Pay to local candidates, (ii) the applicability of I Grade to S.S.L.C. Clerks, and (iii) the number of supernumeraries to be treated against I Division appointments, reference is invited to G. O. No. E. 4545-4618—R. & P. S. 37-47-2, dated 22nd December 1947.

3. Financial Secretary's letter No. Fl. 4553—S. & A. 25-47-60, dated 10th February 1948.

No advance increment is admissible to the officials in the revised grade for a service of less than five years.

4. Financial Secretary's letter No. Fl. 4603—S. & A. 25-47-63, dated 17th February 1948.

(*a*) For purposes of total service the entire service may be taken into account, if it is continuous without any break.

(*b*) If, in any case the initial pay according to the G. O. of 14th October 1947 falls between two stages of a grade pay, the difference will have to be absorbed in the increment on 1st January 1948.

(*c*) All absorbable Personal Allowances are to be absorbed in the weightage as per Article 45 of the M. S. R.

(*d*) The different Audit Circles under the control of the Comptroller may verify the Proposition and Allocation Statements in their respective Departments and submit them to the Comptroller for general scrutiny before they are forwarded to Government so that it may be ensured that the scrutiny has been uniform in the case of all Departments.

(5) Financial Secretary's letter No. Fl. 4619—S. & A. 25-47-17, dated 17th February 1948.

In the cases of officials to whom an increment fell due on 1st January 1947 (the officials having completed the period necessary to earn an increment in the old grade on 31st December 1946) they are eligible to get the next increment in the old grade on 1st January 1947, before their pay is fixed in the new grade on that date.

(6) Financial Secretary's O. M. No. Fl. 4740-4809-S. & A. 25-47-69, dated 19th February 1948.

In several cases, Heads of Departments have been sending up proposals for further revision in respect of certain posts. As all aspects have been taken into consideration in the orders already passed, Government direct that no proposal for further revision be considered unless posts as such have been omitted to be brought under the revision.

Proposals for the revision of the pay of the posts, if any, which have not been included in the Revisions already sanctioned by Government may be sent up by the Heads of Departments with the Proposition Statements to the Secretary to Government in the respective administrative Departments (Financial Secretary's letter No. Fl. 4603—S. & A. 25-47-63, dated 17th February 1948).

To facilitate passing of early orders, five copies of the Allocation and Proposition Statements may be sent.

(7) Financial Secretary's letter No. Fl. 5001, dated 2nd March 1948.

The changes in the rates of Dearness and High Price Allowances consequent on the revision of scales of pay may be given effect to from 1st September